
GAO

United States General Accounting Office

Office of the General Counsel

July 1991

PRINCIPLES OF
FEDERAL
APPROPRIATIONS
LAW

Second Edition

Volume I



146629

GAO/OGC-91-5

Foreword

We are pleased to present the second edition of Principles of Federal Appropriations Law. Our first edition, published in June 1982, was to our knowledge the first attempt at a comprehensive treatment of the body of law governing the expenditure of federal funds. Response to that effort has been both gratifying and encouraging.

Our objective in Principles is to present a basic reference work covering those areas of law in which the Comptroller General renders decisions and which are not covered in other GAO publications. Our approach has been to lay a foundation with text discussion, using relevant authorities to illustrate the principles discussed, their application, and exceptions. We have tried to be simultaneously basic and detailed—basic so that the book will be useful as a “teaching manual” for the novice or occasional user, lawyer and non-lawyer alike; detailed so that it will also be a useful reference for those whose work requires a more in-depth understanding. Principles is essentially expository in nature, and should not be regarded as an independent source of legal authority.

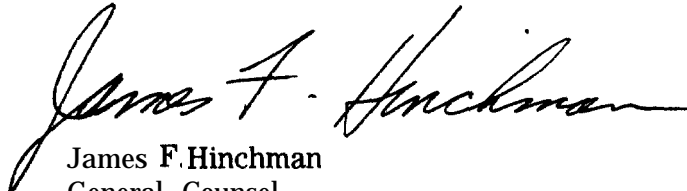
The material in this publication is, of course, subject to change by statute or through the decision-making process. In addition, it is manifestly impossible to cover every aspect of this broad field. We make no claim to have included every relevant decision, and we may admit, albeit grudgingly, that errors and omissions are probably inevitable. Principles should therefore be used as a general guide and starting point, and not as a substitute for legal research. As errors, omissions, and new material are discovered, they will be addressed in revisions or supplements, which we plan to issue periodically.

It is also important to emphasize that we have tried to focus our attention on issues and principles of governmentwide application. In various instances, there maybe agency-specific legislation which provides authority or restrictions somewhat different from the general rule. While we have noted many of these for purposes of illustration, a comprehensive cataloging of such legislation is beyond the scope of this publication. Thus, failure to note agency-specific exceptions in a given context does not necessarily mean that they do not exist.

We are publishing our second edition in looseleaf format. It will consist of four volumes. Users should retain their copies of the first

edition since it will not be completely superseded until publication of Volume IV of this second edition.

We express our appreciation to the many persons in all branches of the federal government, as well as nonfederal readers, who have called or written to offer comments and suggestions. Our primary goal now, as it was in 1982, is to present a document that will be useful. To this end, we continue to welcome any comments or suggestions for improvement.



James F. Hinchman
General Counsel

July 1991

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“Nothing in this world is palled in such impenetrable obscurity as a U.S. Treasury Comptroller’s understanding.”

Mark Twain

The Complete Travel Books of Mark Twain

Abbreviations

APA	Administrative Procedure Act
C.F.R.	Code of Federal Regulations
EAJA	Equal Access to Justice Act
EEOC	Equal Employment Opportunity Commission
FAR	Federal Acquisition Regulation
FY	Fiscal year
GAO	General Accounting Office
GSA	General Services Administration
HUD	Department of Housing and Urban Development
IRS	Internal Revenue Service
NRC	Nuclear Regulatory Commission
OMB	Office of Management and Budget
SBA	Small Business Administration
TFM	Treasury Financial Manual
U.S.C.	United States Code

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